

Taxation of energy products and electricity

1997/0111(CNS) - 03/04/2003 - Amended legislative proposal for reconsultation

Following the agreement between Finance Ministers, the Working party on Tax Questions (Indirect Tax), on 1 April 2003, approved the draft Council Directive on the taxation of energy products. COREPER decided to reconsult the European Parliament on the basis of the draft Directive. All the delegations except for one approved the compromise laid down by the Presidency. It should be recalled that the outstanding issues were the following: - the possibility of setting national levels below the new minimum levels of taxation; - the arrangements for the use of diesel oil; and - the treatment of energy used in agricultural, horticultural or piscicultural works and in forestry.